

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., et al., | : 08-13555 (JMP) |
| | : (Jointly Administered) |
| Debtors. | : |
| | : Ref. Docket Nos. 15684-15690, |
| | : 15692, 15694-15706, 15709, |
| | : 15711, 15714, 15716, 15717, |
| | : 15719, 15720, 15728, 15729, |
| | : 15736, 15739-15741 |
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS OTC DERIVATIVES INC., | : 08-13893 (JMP) |
| | : (Jointly Administered) |
| Debtors. | : |
| | : Ref. Docket No. 13 |
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS SPECIAL FINANCING INC., | : 08-13888 (JMP) |
| | : (Jointly Administered) |
| Debtors. | : |
| -----X | |
| | : Ref. Docket Nos. 202-212 |

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PETE CARIS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On April 11, 2011, I caused to be served the "Notice of Transfer of Claim Pursuant to F.R.B.P.3001 (E) (2) or (4)," a sample of which is attached hereto as Exhibit A, by causing true and correct copies to be: 1) personalized with the transferee, transferor and claim information for the above-referenced docket numbers, 2) enclosed securely in separate postage pre-paid envelopes and 3) delivered by first-class mail to the parties listed on the attached Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Pete Caris

Pete Caris

Sworn to before me this
13th day of April, 2011

/s/ Eleni Kossivas

Notary Public, State of New York

No. 01KO6222093

Qualified in New York County

Commission Expires May 17, 2014

EXHIBIT A

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

**NOTICE: FILING OF TRANSFER OF CLAIM PURSUANT TO FEDERAL RULE OF
BANKRUPTCY PROCEDURE 3001(e)(2) or (4)**

Note: For purposes of this form, **transferor** refers to the claimant who is selling or otherwise assigning its claim, while **transferee** refers to the party who is purchasing or otherwise being assigned the claim.

To: BANK HAPOALIM B.M.
ATTN: DAVID HERTZ & HAROLD J. WEISSLER
1177 AVENUE OF THE AMERICAS
NEW YORK NY 10019

BANK HAPOALIM B.M.
PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
ATTN: DOUGLAS R. DAVIS
1285 AVENUE OF THE AMERICAS
NEW YORK NY 10019

Please note that your claim # 55854-02 in the above referenced case and in the amount of
\$2,350,000.00 has been transferred (**unless previously expunged by court order**)

RESTORATION HOLDINGS LTD
TRANSFEROR: BANK HAPOALIM B.M.
325 GREENWICH AVE - 3RD FLOOR
ATTN: CLAIMS PROCESSING (BANKRUPTCY)
GREENWICH CT 06830

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, YOU MUST, WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, FILE A WRITTEN OBJECTION TO THE TRANSFER WITH:**

UNITED STATES BANKRUPTCY COURT
Southern District of New York
One Bowling Green
New York, NY 10004-1408

Send a copy of your objection to the transferee. Refer to INTERNAL CONTROL NUMBER 15740 in your objection. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.**

Date: 04/08/2011

Vito Genna, Clerk of Court

/s/ Jenna Noble

By: Epiq Bankruptcy Solutions, LLC
as claims agent for the debtor(s).

FOR EBS USE ONLY: This notice was mailed to the transferor, transferee, and debtor(s) counsel by first class mail, postage prepaid on April 8, 2011.

EXHIBIT B

TIME: 22:51:00
DATE: 04/13/11

LEHMAN BROTHERS HOLDING INC.
CREDITOR LISTING

PAGE: 1

| Name | Address |
|--|--|
| ALCATEL-LUCENT | CORPORATE SUCCESSOR OF ALCATEL 54 RUE LA BOETIE ATTN: XAVIER LANGIOIS D'ESTAINOTOL PARIS 75008 FRANCE |
| BANCA SELLA HOLDING SPA | TRANSFEROR: CENTROSIM S.P.A. ATTN: CARLO NEGRO - UFF. TITOLI PIAZZA G.SELLA 1 - I BIELLA 13900 ITALY |
| BANIA BROTHERS, L.L.C. | TRANSFEROR: MERRILL LYNCH CREDIT PRODUCTS, LLC C/O ROPES & GRAY LLP/ATTN: ADAM REISS 1211 AVENUE OF THE AMERICAS NEW YORK NY 10036-8704 |
| BANK HAPOALIM B.M. | ATTN: DAVID HERTZ & HAROLD J. WEISSLER 1177 AVENUE OF THE AMERICAS NEW YORK NY 10019 |
| BANK HAPOALIM B.M. | PAUL,WEISS,RIFKIND,WHARTON & GARRISON LLP ATTN: DOUGLAS R. DAVIS 1285 AVENUE OF THE AMERICAS NEW YORK NY 10019 |
| CAJA DE AHORROS Y M.P. DE GUIPUZCOA Y SAN SEBASTIAN- KUTXA | MIKEL EZKERRA HERNANDEZ CAMINO PORTUETXE, N 10 DONOSTIA-SAN SEBASTIAN GUIPUZCOA 20018 SPAIN |
| CAJA DE AHORROS Y M.P. DE GUIPUZCOA Y SAN SEBASTIAN- KUTXA | MIKEL EZERRA HERNANDEZ CALLE GETERIA 9-11 DONOSTIA-SAN SEBASTIAN GUIPUZCOA 20005 SPAIN |
| CENTROSIM S.P.A. | ATTN: MS. MARINA DJORDJEVIC - COMPLIANCE & LEGAL DEPARTMENT 37 VIA BROLETTO MILAN 20121 ITALY |
| DEUTSCHE BANK AG LONDON BRANCH | TRANSFEROR: ALCATEL-LUCENT ATTN: MICHAEL SUTTON WINCHESTER HOUSE 1 GREAT WINCHESTER STREET LONDON EC2N 2DB UNITED KINGDOM |
| DEUTSCHE BANK AG, LONDON BRANCH | TRANSFEROR: GULF STREAM - SEXTANT CLO 2006-1, LTD. ATTN: JEFFREY OLINSKY / MATTHEW WEINSTEIN 60 WALL ST., 3RD FLOOR NEW YORK NY 10005 |
| DEUTSCHE BANK AG, LONDON BRANCH | TRANSFEROR: GULF STREAM - SEXTANT CLO 2007 - 1, LTD. ATTN: JEFFREY OLINSKY / MATTHEW WEINSTEIN 60 WALL ST., 3RD FLOOR NEW YORK NY 10005 |
| DEUTSCHE BANK AG, LONDON BRANCH | TRANSFEROR: GULF STREAM - SEXTANT CLO 2007-1, LTD. ATTN: JEFFREY OLINSKY / MATTHEW WEINSTEIN 60 WALL ST., 3RD FLOOR NEW YORK NY 10005 |
| JP MORGAN CHASE BANK, N.A. | DAVID HOYT ANDREWS KURTH LLP 450 LEXINGTON AVENUE NEW YORK NY 10017 |
| JP MORGAN CHASE BANK, N.A. | TRANSFEROR: KOREAN AIRLINES CO., LTD. ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK NY 10005 |
| JP MORGAN CHASE BANK, N.A. | TRANSFEROR: PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) FUND - (#2798) ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK NY 10005 |
| JP MORGAN CHASE BANK, NA | TRANSFEROR: PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) FUND - (#2798) ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK NY 10005 |
| JP MORGAN CHASE, NA. | DAVID HOYT ANDREWS KURTH LLP 450 LEXINGTON AVENUE NEW YORK NY 10017 |
| JP MORGAN CHASE, NA. | TRANSFEROR: KOREAN AIRLINES CO., LTD. ATTN: SUSAN MCNAMARA, MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA, FLOOR 26 NEW YORK NY 10005 |
| KOREAN AIRLINES CO., LTD. | ATTEN: CHAN-JOO PARK RISK MGMT., FINANCE TEAM, KOREAN AIR 1370, GONHANG-DONG, GANGSEO-GU SEOUL 157-712 KOREA, REPUBLIC OF |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: CORE PLUS FIXED INCOME PORTFOLIO, THE, A SERIES OF DELAWARE POOLED TRUST ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE CORE BOND FUND, A SERIES OF DELAWARE GROUP INCOME FUNDS (AS SUCCESSOR TO THE INTERMEDIATE FIXED INCOME PORTFOLIO, A SERIES OF DELAWARE POOLED TRUST) ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE CORE PLUS BOND FUND, A SERIES OF DELAWARE GROUP GOVERNMENT FUND ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE CORE PLUS BOND FUND, A SERIES OF DELAWARE GROUP GOVT. FUND ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE CORPORATE BOND FUND ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE DPT CORE FOCUS FIXED INCOME ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE ENHANCED GLOBAL DIVIDEND & INCOME FUND ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE EXTENDED DURATION BOND ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE EXTENDED DURATION BOND FUND, A SERIES OF DELAWARE GROUP INCOME FUNDS ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE FOUNDATION MODERATE ALLOCATION FUND, A SERIES OF DELAWARE GROUP FOUNDATION FUNDS (AS SUCCESSOR TO DELAWARE BALANCED FUND, A SERIES OF DELAWARE GROUP EQUITY FUNDS 1) ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE INVESTMENTS DIVIDEND & INCOME FUND, INC ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: DELAWARE POOLED TRST CORE PLUSFIXED INC PORTFOLIO ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: LINCOLN NATIONAL REINSURANCE COMPANY (BARBADOS) LIMITED ATTN: JEFFREY BENESH & RON TOROK |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |

TIME: 22:51:00
DATE: 04/13/11

LEHMAN BROTHERS HOLDING INC.
CREDITOR LISTING

PAGE: 2

| Name | Address |
|--|--|
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: LVIP DELAWARE FOUNDATION MODERATE ALLOCATION FUND, A SERIES OF LINCOLN VARIABLE INSURANCE PRODUCTS TRUST (AS SUCCESSOR TO DELAWARE VIP BALANCED SERIES, A SERIES OF DELAWARE VIP TRUST ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: LVIP DELAWARE FOUNDATION MODERATE ALLOCATION FUND, A SERIES OF LINCOLN VARIABLE INSURANCE PRODUCTS TRUST (AS SUCCESSOR TO DELAWARE VIP BALANCED SERIES, A SERIES OF DELAWARE VIP TRUST) ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH CREDIT PRODUCTS, LLC | TRANSFEROR: OPTIMUM FUND TRUST-OPTIMUM FIXED INCOME FUND ATTN: JEFFREY BENESH & RON TOROK BANK OF AMERICA TWR 3RD FL, ONE BRYANT PARK NEW YORK NY 10036 |
| MERRILL LYNCH INTERNATIONAL | TRANSFEROR: CAJA DE AHORROS Y M.P. DE GUIPUZCOA Y SAN SEBASTIAN- KUTXA ATTN: SIMON ORR 2 KING EDWARD STREET LONDON EC1A 1HQ UNITED KINGDOM |
| MONTAUK ENERGY CAPITAL, LLC | ATTN: MARTIN L. RYAN, VP AND GENERAL COUNSEL 680 ANDERSEN DRIVE FOSTER PLAZA 10, 5TH FL PITTSBURGH PA 15220 |
| NIKKO CORDIAL SECURITIES INC. | 3-3-1 MARUNOUCHI CHIYODA-KU TOKYO 100-8325 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | 3-3-1 MARUNOUCHI CHIYODA-KU TOKYO 1008325 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | BAKER & MCKENZIE LLP ATTN: IRA A. REID 11 AVENUE OF AMERICAS NEW YORK NY 10036 |
| NIKKO CORDIAL SECURITIES INC. | BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF AMERICAS NEW YORK NY 10036 |
| NIKKO CORDIAL SECURITIES INC. | BAKER & MCKENZIE LLP ATTN: IRA R. REID 1114 AVENUE OF AMERICAS NEW YORK NY 10036 |
| NIKKO CORDIAL SECURITIES INC. | SHINICHIRO ABE BAKER & MCKENZIE GJBJ TOKYO AOYAMA LAW OFFICE THE PRUDENTIAL TOWER, 11TH FLOOR 1-13-10 NAGATA-CHO CHIYODA-KU TOKYO 100-0014 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | SHINICHIRO ABE, BAKER & MCKENZIE GJBJ TOKYO AOYAMA LAW OFFICE THE PRUDENTIAL TOWER, 11TH FLOOR 2-3-10, NAGATA-CHO CHIYODA-KU TOKYO 100-0014 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | TRANSFEROR: NIKKO CORDIAL SECURITIES INC. ATTN: HIDEYUKI SHINIKI 3-1 MARUNOUCHI, 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | TRANSFEROR: SMBC FRIEND SECURITIES CO., LTD. ATTN: HIDEYUKI SHINIKI 3-1 MARUNOUCHI, 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | TRANSFEROR: SMBC FRIEND SECURITIES CO., LTD. NIKKO CORDIAL SECURITIES INC, 3-1, ATTN: HIDEYUKI AHINIKI MARUNOUCHI 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
| NIKKO CORDIAL SECURITIES INC. | TRANSFEROR: SMBC FRIEND SECURITIES CO., LTD. NIKKO CORDIAL SECURITIES INC, 3-1, ATTN: HIDEYUKI AHINIKI MARUNOUCHI 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
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| NIKKO CORDIAL SECURITIES INC. | TRANSFEROR: SMBC FRIEND SECURITIES CO., LTD. NIKKO CORDIAL SECURITIES INC., 3-1, ATTN: HIDEYUKI SHINIKI MARUNOUCHI 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
| PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) FUND - (#2798) | PACIFIC INVESTMENT MANAGEMENT COMPANY LLC ATTN: KEVIN BROADWATER 840 NEWPORT CENTER DRIVE, SUITE 100 NEWPORT BEACH CA 92660 |
| PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) FUND - (#2798) | PIMCO CAYMAN TRUST ATTN: SCOTT CARNACHAN BUTTERFIELD HOUSE FORT STREET P.O. BOX 2330 GEORGETOWN CAYMAN ISLANDS |
| PIMCO CAYMAN GLOBAL LIBOR PLUS (YEN-HEDGED) FUND - (#2798) | PIMCO CAYMAN TRUST ATTN: SCOTT CARNACHAN BUTTERFIELD HOUSE, FORT STREET, P.O. BOX 2330 GEORGETOWN CAYMAN ISLANDS |
| RESTORATION HOLDINGS LTD | TRANSFEROR: BANK HAPOLIM B.M. 325 GREENWICH AVE - 3RD FLOOR ATTN: CLAIMS PROCESSING (BANKRUPTCY) GREENWICH CT 06830 |
| RESTORATION SPECIAL OPPORTUNITIES MASTER, LTD. | TRANSFEROR: BANK HAPOLIM B.M. 325 GREENWICH AVE - 3RD FLOOR ATTN: CLAIMS PROCESSING (BANKRUPTCY) GREENWICH CT 06830 |
| SCOTTWOOD MASTER, LTD. | TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH ATTN: DOUG STROUP 33 BENEDICT PLACE GREENWICH CT 06830 |
| SMBC NIKKO SECURITIES INC. | IRA A. REID BAKER & MCKENZIE 1114 AVENUE OF THE AMERICAS NEW YORK NY 10036 |
| SMBC NIKKO SECURITIES INC. | IRA A. REID BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK NY 10036 |
| SMBC NIKKO SECURITIES INC. | TRANSFEROR: NIKKO CORDIAL SECURITIES INC. ATTN: HIDEYUKI SHINIKI 3-1 MARUNOUCHI 3-CHOME CHIYODA-KU TOKYO 100-8325 JAPAN |
| SMBC NIKKO SECURITIES INC. | TRANSFEROR: NIKKO CORDIAL SECURITIES INC. ATTN: HIDEYUKI SHINIKI 3-1 MARUNOUCHI 3-CHOME, CHIYODA-KU TOKYO 100-8325 JAPAN |
| YORK GLOVAL FINANCE BDH, LLC | TRANSFEROR: MONTAUK ENERGY CAPITAL, LLC ATTN: MARGARET MAURO 767 FIFTH AVENUE, 17TH FLOOR NEW YORK NY 10153 |

Total Number of Records Printed

62

EPIQ BANKRUPTCY SOLUTIONS, LLC